

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A depilatory gel sheet comprising a support and a gel depilatory composition wherein the gel depilatory composition is present in the support, on the support or both in and on the support, and

wherein the [[A]] gel depilatory composition ~~comprising~~ comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding crosslinking agent and (d) water, and has a viscosity of 100,000 mPa·s or more, and

wherein the hydrophilic polymeric compound is crosslinked with the ionic-bonding crosslinking agent.

Claim 2 (Canceled).

Claim 3 (Currently Amended): The ~~composition~~ depilatory gel sheet according to claim 1, wherein the gel depilatory composition further ~~comprising~~ comprises (e) a nonionic hydrophilic high molecular compound.

Claim 4 (Currently Amended): The ~~composition~~ depilatory gel sheet according to claim 1, wherein the gel depilatory composition further ~~comprising~~ comprises (f) water-insoluble particles.

Claim 5 (Currently Amended): The ~~composition~~ depilatory gel sheet according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is at least one selected from the group consisting of a poly(meth)acrylic acid and a salt thereof and (c)

the ionic-bonding crosslinking agent is at least one selected from the group consisting of a polyvalent metal salt, a polyvalent metal hydroxide and a polyvalent metal oxide.

Claim 6 (Canceled).

Claim 7 (Currently Amended): The ~~composition~~ depilatory gel sheet according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is a water-absorptive polymeric compound or a water-soluble polymeric compound.

Claim 8 (Currently Amended): The ~~composition~~ depilatory gel sheet according to claim 1, wherein the gel depilatory composition further ~~comprising~~ comprises (g) a compound having the solubility parameter  $\delta$  represented by the formula (I) in the range of 8 to 15:

$$\delta = (\Delta E / V)^{1/2} = (\sum_i \Delta e_i / \sum_i \Delta v_i)^{1/2} \quad (I)$$

where;

$\Delta E$ : Cohesive energy density (cal/mol),

$V$ : Molar volume ( $10^{-6}$  m<sup>3</sup>/mol),

$\Delta e_i$ : Evaporation energy of an atom or an atomic group, and

$\Delta v_i$ : Molar volume of an atom or an atomic group.

Claim 9 (Canceled).

Claim 10 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the keratin reducing compound is a thioglycolic acid, cysteine, a derivative thereof, or a salt thereof.

Claim 11 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the keratin reducing compound comprises at least one selected from the group consisting of monoglyceryl thioglycolate, thioglycolic acid and calcium thioglycolate.

Claim 12 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the keratin reducing compound is present in an amount of from 1 to 20% by weight.

Claim 13 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is present in an amount of from 5 to 20% by weight.

Claim 14 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a polyvinyl alcohol or a poly(meth)acrylic acid.

Claim 15 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is at least one of an (meth)acrylic acid/(meth)acrylate copolymer, an (meth)acrylic acid/maleic acid copolymer, a starch/(meth)acrylic acid graft copolymer or a salt thereof.

Claim 16 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a sodium polyacrylate.

Claim 17 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the crosslinking agent is aluminum hydroxide or calcium hydroxide.

Claim 18 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the crosslinking agent is present in the gel depilatory composition in an amount of from 0.1 to 5% by weight.

Claim 19 (Currently Amended): The ~~composition~~ depilatory gel sheet according to Claim 1, wherein the crosslinking agent is present in the gel depilatory composition in an amount of 0.001 to 2 equivalents per ionic group of the hydrophilic polymeric compound.

Claim 20 (Currently Amended): A ~~process~~ method comprising:  
applying the ~~composition~~ depilatory gel sheet according to Claim 1 to a portion of a body in need of depilation and  
peeling off the gel depilatory gel ~~composition~~ sheet to remove hairs from the body.

Claim 21 (Currently Amended): The method according to Claim 20, further comprising:  
allowing the gel depilatory gel ~~composition~~ sheet to stand on the body for from 2 to 20 minutes after applying.

Claim 22 (Previously Presented): The method according to Claim 20, wherein the portion of the body is the face.

Claim 23 (New): The depilatory gel sheet of Claim 1, wherein the gel depilatory composition has a viscosity of 300,000 mPa·s or more.

Claim 24 (New): A method, comprising:  
applying the depilatory gel sheet according to Claim 1 to a portion of a body in need of depilation, and  
removing the depilatory gel sheet to remove hairs from the body without drying the gel depilatory composition.

Claim 25 (New): The method according to Claim 24, wherein the depilatory gel sheet is removed after the hairs swell.

Claim 26 (New): The method according to Claim 24, wherein the depilatory gel sheet is removed by washing.

Claim 27 (New): The method according to Claim 24, wherein the removing includes peeling the depilatory gel sheet from the body.

Claim 28 (New): The method according to Claim 24, wherein the depilatory gel sheet is removed while the gel depilatory composition comprises water.

BASIS FOR THE AMENDMENT

Claims 1, 3-5, 7-8, and 10-28 are active in the present application. Claims 2, 6, and 9 have been canceled. Claim 1 has been amended to include the limitations of dependent Claims 6 and 9. Independent Claim 1 is now drawn to a depilatory gel sheet. Dependent Claims 3-5, 7-8 and 10-23 have been amended in accordance with the amendment to Claim 1. Claims 23-27 are new claims. Support for new Claim 23 is found on page 28, line 3. Support for new Claim 26 is found on page 19, lines 13-14. Support for new Claim 25 (swelling) is found on page 30, line 3 from the bottom. Support for new Claims 26 and 27 is found in the last line of page 30.

Support for new Claims 24 and 28 is found on page 3, lines 13-14; page 23, last paragraph; page 25, lines 1 and 7. The specification as originally filed discloses that the gel depilatory composition may be applied on a backing and that the backing may be resistant to the egress of moisture from the gel depilatory composition. The depilatory gel sheet is therefore applied onto a body having hair and is removed while the gel depilatory composition is still in the form of a gel and therefore contains water.